

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
East Allen County Schools (255)

East Allen County Schools (255)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$31,478,088	\$30,423,372	\$29,247,896	\$28,962,635	-2%	-1%
Group Health Insurance (222)	\$5,996,008	\$5,894,762	\$5,694,457	\$5,701,155	-1%	0%
Noncertified Salaries (120)	\$2,725,750	\$2,658,751	\$2,625,434	\$2,474,557	-2%	-6%
Social Security-Certified Employee Retirement (212)	\$2,995,089	\$2,744,166	\$2,566,725	\$2,389,869	-5%	-7%
Teacher Retirement Fund, After 7-1-95 (216)	\$1,937,923	\$1,958,388	\$1,963,479	\$2,045,102	1%	4%
Computer Hardware (741)	\$602,926	\$1,629,219	\$1,950,841	\$1,235,584	20%	-37%
Other Employee Benefits (241 to 290)	\$468,245	\$681,555	\$748,285	\$780,040	14%	4%
Pre-2008 object code - temporary salaries (header) (130)	\$580,922	\$612,638	\$627,121	\$503,648	-4%	-20%
Other General Supplies (615, 660 to 689)	\$675,442	\$653,518	\$593,584	\$491,950	-8%	-17%
Operational Supplies (611)	\$744,038	\$747,530	\$608,688	\$481,819	-10%	-21%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$446,691	\$415,659	\$375,867	\$330,956	-7%	-12%
Textbooks (630)	\$35,348	\$1,477,911	\$466,783	\$285,781	69%	-39%
Public Employees Retirement Fund (214)	\$222,646	\$240,049	\$263,579	\$272,027	5%	3%
Workers Compensation Insurance (225)	\$120,830	\$157,161	\$182,949	\$198,220	13%	8%
Social Security-Noncertified Employee Retirement (211)	\$199,151	\$186,622	\$186,051	\$175,565	-3%	-6%
Transfer Tuition to Other School Corporations Within the State (561)	\$228,350	\$221,221	\$0	\$164,596	-8%	N/A
Miscellaneous Objects (876 to 899)	\$59,921	\$62,050	\$52,164	\$120,499	19%	131%
Travel (580)	\$182,870	\$151,368	\$131,195	\$110,987	-12%	-15%
Equipment (730)	\$155,523	\$99,439	\$61,627	\$101,075	-10%	64%
Nonlicensed Employees Temporary Salaries (136)	\$7,943	\$30,024	\$64,990	\$86,662	82%	33%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$477,295	\$87,645	\$92,023	\$74,512	-37%	-19%
Other Purchased Professional and Technical Services (319)	\$47,765	\$102,017	\$43,335	\$63,341	7%	46%
Unemployment compensation (230)	\$98,361	\$164,780	\$42,416	\$48,701	-16%	15%
Purchased Professional and Technnical Staff Services (314)	\$0	\$78,331	\$21,723	\$32,805	N/A	51%
Library Books (640)	\$38,864	\$18,945	\$33,724	\$28,150	-8%	-17%
Dues and Fees (810)	\$40,307	\$8,590	\$17,611	\$25,060	-11%	42%
Group Life Insurance (221)	\$46,769	\$30,895	\$22,353	\$22,269	-17%	0%
Invalid Object Code (691 to 698)	\$41,272	\$25,533	\$31,502	\$21,878	-15%	-31%
Severance/Early Retirement Pay (213)	\$2,351	\$35,623	\$31,307	\$16,775	63%	-46%
Purchased Professional and Technnical Data Processing Services (316)	\$20,269	\$18,619	\$29,811	\$16,649	-5%	-44%
Postage and Postage Machine Rental (532)	\$8,923	\$4,598	\$4,607	\$8,917	0%	94%
Periodicals (650)	\$7,640	\$7,464	\$7,368	\$6,499	-4%	-12%
Other Purchased Services (593)	\$0	\$1,500	\$0	\$5,130	N/A	N/A
Purchased Property Services; Repairs and Maintenance Services (430)	\$3,522	\$15,895	\$6,967	\$5,012	9%	-28%
Purchased Services; Student Transportation Services (510)	\$4,194	\$15,394	\$8,373	\$4,921	4%	-41%

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East Allen County Schools (255)

East Allen County Schools (255)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Overtime Salaries (140)	\$118	\$4,642	\$5,311	\$2,901	123%	-45%
Purchased Professional and Technical Instruction Services (311)	\$2,618	\$0	\$3,726	\$2,898	3%	-22%
Food Purchases (614)	\$0	\$0	\$0	\$569	N/A	N/A
Other Technology Hardware (746)	\$187	\$0	\$0	\$0	-100%	N/A
Transfer Tuition to Private Sources (563)	\$260,725	\$0	\$0	\$0	-100%	N/A
Wireless Equipment (743)	\$2,000	\$0	\$0	\$0	-100%	N/A
Purchased Property Services; Rentals (440)	\$9,389	\$0	\$0	\$0	-100%	N/A
Awards (875)	\$0	\$1,000	\$1,000	\$0	N/A	-100%
Purchased Professional and Technical Pupil Services (313)	\$270	\$0	\$0	\$0	-100%	N/A
Telecommunications Equipment (745)	\$1,166	\$411	\$0	\$0	-100%	N/A
Student Academic Achievement Total	\$50,977,707	\$51,667,286	\$48,814,874	\$47,299,711	-2%	-3%
Student Instructional Support						
Certified Salaries (110)	\$4,385,194	\$4,072,861	\$4,454,706	\$4,207,992	-1%	-6%
Noncertified Salaries (120)	\$1,908,352	\$1,608,661	\$1,585,700	\$1,569,337	-5%	-1%
Group Health Insurance (222)	\$1,054,017	\$900,724	\$959,061	\$963,030	-2%	0%
Social Security-Certified Employee Retirement (212)	\$321,315	\$323,613	\$377,563	\$326,382	0%	-14%
Teacher Retirement Fund, After 7-1-95 (216)	\$282,569	\$250,854	\$282,660	\$295,907	1%	5%
Public Employees Retirement Fund (214)	\$167,783	\$153,781	\$175,544	\$189,564	3%	8%
Other Employee Benefits (241 to 290)	\$97,422	\$123,417	\$154,768	\$158,573	13%	2%
Social Security-Noncertified Employee Retirement (211)	\$125,228	\$106,607	\$108,329	\$105,451	-4%	-3%
Operational Supplies (611)	\$49,276	\$72,291	\$115,524	\$72,075	10%	-38%
Pre-2008 object code - temporary salaries (header) (130)	\$93,475	\$55,927	\$76,131	\$68,753	-7%	-10%
Purchased Professional and Technical Staff Services (314)	\$28,947	\$21,931	\$8,910	\$64,199	22%	> 500%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$54,430	\$53,615	\$61,208	\$54,682	0%	-11%
Travel (580)	\$53,307	\$78,923	\$62,485	\$39,167	-7%	-37%
Group Life Insurance (221)	\$25,585	\$24,996	\$30,569	\$30,477	4%	0%
Other Purchased Professional and Technical Services (319)	\$109,720	\$5,191	\$90	\$12,994	-41%	> 500%
Severance/Early Retirement Pay (213)	\$7,026	\$15,122	\$9,415	\$6,300	-3%	-33%
Purchased Professional and Technical Instruction Services (311)	\$990	\$0	\$0	\$2,200	22%	N/A
Dues and Fees (810)	\$0	\$804	\$259	\$384	N/A	48%
Nonlicensed Employees Temporary Salaries (136)	\$0	\$9,800	\$0	\$0	N/A	N/A
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$0	\$18,400	\$0	N/A	-100%
Purchased Professional and Technical Data Processing Services (316)	\$332	\$360	\$120	\$0	-100%	-100%
Purchased Services; Student Transportation Services (510)	\$4,670	\$0	\$2,102	\$0	-100%	-100%
Student Instructional Support Total	\$8,769,640	\$7,879,478	\$8,483,544	\$8,167,468	-2%	-4%

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East Allen County Schools (255)

East Allen County Schools (255)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Overhead and Operational						
Noncertified Salaries (120)	\$7,507,648	\$7,452,459	\$7,753,488	\$7,548,636	0%	-3%
Group Health Insurance (222)	\$1,809,828	\$1,938,512	\$1,951,617	\$1,876,055	1%	-4%
Food Purchases (614)	\$1,970,804	\$1,895,552	\$1,901,109	\$1,860,652	-1%	-2%
Light and Power - Other than Heating and Cooling (625)	\$1,453,904	\$1,441,049	\$1,445,277	\$1,596,285	2%	10%
Purchased Property Services; Repairs and Maintenance Services (430)	\$1,388,442	\$1,260,292	\$1,339,107	\$1,590,862	3%	19%
Vehicles (731)	\$344,478	\$755,187	\$622,759	\$1,216,348	37%	95%
Public Employees Retirement Fund (214)	\$781,842	\$853,634	\$937,412	\$956,558	5%	2%
Gasoline and Lubricants (613)	\$747,362	\$1,003,779	\$998,825	\$936,674	6%	-6%
Other General Supplies (615, 660 to 689)	\$761,546	\$744,826	\$119,785	\$606,628	-6%	406%
Social Security-Noncertified Employee Retirement (211)	\$578,560	\$569,953	\$571,692	\$553,802	-1%	-3%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$381,600	\$434,400	\$487,281	\$522,196	8%	7%
Heating and Cooling for Buildings - Gas (622)	\$458,203	\$323,486	\$385,588	\$479,591	1%	24%
Certified Salaries (110)	\$333,067	\$365,974	\$477,995	\$478,759	9%	0%
Utility Services Water and Sewage (411)	\$302,116	\$302,020	\$316,787	\$331,046	2%	5%
Workers Compensation Insurance (225)	\$194,881	\$241,672	\$288,500	\$316,221	13%	10%
Miscellaneous Objects (876 to 899)	\$208,666	\$124,432	\$274,127	\$275,767	7%	1%
Pre-2008 object code - temporary salaries (header) (130)	\$478,997	\$458,312	\$251,253	\$218,278	-18%	-13%
Other Employee Benefits (241 to 290)	\$144,056	\$193,772	\$197,595	\$194,650	8%	-1%
Equipment (730)	\$78,193	\$141,776	\$173,072	\$193,177	25%	12%
Other Technology Hardware (746)	\$0	\$0	\$109,159	\$166,436	N/A	52%
Heating and Cooling for Buildings - Electricity (621)	\$98,830	\$105,224	\$125,274	\$119,034	5%	-5%
Purchased Professional and Technical Board of Education Services (318)	\$188,000	\$127,673	\$169,789	\$97,661	-15%	-42%
Tires and Repairs (612)	\$46,477	\$54,903	\$49,753	\$95,786	20%	93%
Social Security-Certified Employee Retirement (212)	\$38,454	\$72,198	\$64,615	\$91,709	24%	42%
Utility Services Removal of Refuse and Garbage (412)	\$73,145	\$58,755	\$68,169	\$77,140	1%	13%
Overtime Salaries (140)	\$43,201	\$58,957	\$46,000	\$70,901	13%	54%
Other Purchased Professional and Technical Services (319)	\$99,635	\$60,332	\$88,429	\$62,132	-11%	-30%
Teacher Retirement Fund, After 7-1-95 (216)	\$31,952	\$28,434	\$40,268	\$61,330	18%	52%
Purchased Professional and Technical Staff Services (314)	\$12,254	\$9,957	\$34,717	\$52,613	44%	52%
Travel (580)	\$73,879	\$60,710	\$45,991	\$51,967	-8%	13%
Purchased Property Services; Rentals (440)	\$21,854	\$27,975	\$25,158	\$27,029	5%	7%
Purchased Professional and Technical Data Processing Services (316)	\$64,279	\$39,791	\$15,120	\$21,510	-24%	42%
Dues and Fees (810)	\$22,257	\$15,206	\$15,114	\$16,663	-7%	10%
Group Life Insurance (221)	\$13,399	\$14,929	\$15,501	\$16,595	5%	7%

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Postage and Postage Machine Rental (532)	\$37,688	\$29,340	\$24,350	\$16,438	-19%	-32%
Computer Hardware (741)	\$37,570	\$573,520	\$117,114	\$14,148	-22%	-88%
Bank Service Charges (871)	\$180	\$8,023	\$17,752	\$13,648	195%	-23%
Severance/Early Retirement Pay (213)	\$22,091	\$19,501	\$36,286	\$12,105	-14%	-67%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$11,350	\$11,350	\$11,350	\$11,350	0%	0%
Advertising (540)	\$5,734	\$6,672	\$5,561	\$10,001	15%	80%
Telephone (531)	\$34,085	\$14,537	\$12,165	\$9,022	-28%	-26%
Purchased Services; Student Transportation Services (510)	\$17,084	\$9,247	\$6,755	\$8,190	-17%	21%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$4,842	\$12,744	\$9,338	\$7,525	12%	-19%
Technology Related Professional Development (748)	\$6,678	\$15,774	\$16,216	\$7,038	1%	-57%
Printing and Binding (550)	\$17,796	\$18,574	\$13,987	\$6,288	-23%	-55%
Official Bond Premiums (525)	\$1,775	\$1,775	\$1,705	\$1,625	-2%	-5%
Periodicals (650)	\$819	\$783	\$419	\$961	4%	130%
Purchased Professional and Technical Instruction Services (311)	\$2,653	\$71	\$5,007	\$528	-33%	-89%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$1,607	\$2,812	\$2,807	\$139	-46%	-95%
Operational Supplies (611)	-\$141,064	\$574,903	\$491,226	-\$19,952	N/A	-104%
Overhead and Operational Total	\$20,812,701	\$22,535,758	\$22,178,363	\$22,879,746	2%	3%
Nonoperational						
Redemption of Principal (831)	\$4,365,100	\$3,840,000	\$4,609,406	\$4,387,279	0%	-5%
Interest on Bonds or Notes (832)	\$2,040,775	\$1,526,977	\$1,764,848	\$1,485,729	-8%	-16%
Noncertified Salaries (120)	\$1,170,292	\$1,186,416	\$1,199,620	\$1,132,301	-1%	-6%
Purchased Property Services; Construction Services (450)	\$816,724	\$1,671,971	\$1,807,229	\$563,904	-9%	-69%
Other Purchased Professional and Technical Services (319)	\$348,509	\$528,138	\$1,114,760	\$461,040	7%	-59%
Operational Supplies (611)	\$418,678	\$406,446	\$399,330	\$440,575	1%	10%
Certified Salaries (110)	\$523,939	\$309,225	\$338,843	\$351,433	-10%	4%
Group Health Insurance (222)	\$131,697	\$130,422	\$139,723	\$120,202	-2%	-14%
Public Employees Retirement Fund (214)	\$84,951	\$94,425	\$110,570	\$108,739	6%	-2%
Social Security-Noncertified Employee Retirement (211)	\$93,966	\$85,118	\$85,606	\$81,313	-4%	-5%
Equipment (730)	\$108,699	\$246,053	\$77,882	\$62,352	-13%	-20%
Teacher Retirement Fund, After 7-1-95 (216)	\$38,730	\$28,471	\$34,777	\$34,953	-3%	1%
Social Security-Certified Employee Retirement (212)	\$34,131	\$28,584	\$32,998	\$31,796	-2%	-4%
Miscellaneous Objects (876 to 899)	\$43,077	\$44,586	\$55,073	\$30,061	-9%	-45%
Overtime Salaries (140)	\$12,609	\$15,172	\$8,918	\$29,946	24%	236%
Purchased Property Services; Repairs and Maintenance Services (430)	\$42,764	\$53,439	\$56,242	\$27,338	-11%	-51%
Other Employee Benefits (241 to 290)	\$10,647	\$18,107	\$22,758	\$20,978	18%	-8%

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Purchased Property Services; Rentals (440)	\$13,787	\$18,371	\$14,128	\$16,179	4%	15%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$3,689	\$2,328	\$2,295	\$2,298	-11%	0%
Awards (875)	\$7,900	\$8,025	\$3,685	\$1,536	-34%	-58%
Group Life Insurance (221)	\$1,131	\$1,318	\$1,459	\$1,399	5%	-4%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$0	\$17,950	\$116	N/A	-99%
Travel (580)	\$0	\$0	\$0	\$4	N/A	N/A
Technology Related Professional Development (748)	\$2,000	\$0	\$0	\$0	-100%	N/A
Contributions and Donations to Outside Organizations (570)	\$0	\$0	\$2,417	\$0	N/A	-100%
Other General Supplies (615, 660 to 689)	\$1,000	\$0	\$0	\$0	-100%	N/A
Other Public or Private Utility Services (419)	\$401	\$0	\$0	\$0	-100%	N/A
Other Purchased Services (593)	\$0	\$0	\$900	\$0	N/A	-100%
Purchased Services; Student Transportation Services (510)	\$0	\$0	\$132	\$0	N/A	-100%
Nonoperational Total	\$10,315,195	\$10,243,590	\$11,901,547	\$9,391,470	-2%	-21%
Grand Total	\$90,875,243	\$92,326,112	\$91,378,328	\$87,738,394	-1%	-4%